



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning tax information authorization and IRS disclosure authorization for victims of identity theft.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to pra.comments@irs.gov. Please reference the information collection's "OMB number 1545-1165" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Sara Covington, at (202) 317-5744 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Titles: Tax Information Authorization and IRS Disclosure Authorization for Victims of Identity Theft.

OMB Number: 1545-1165.

Form Number: Form 8821 and Form 8821-A.

Abstract: Form 8821 is used to appoint someone to receive or inspect certain tax information. The information on the form is used to identify appointees and to ensure that confidential tax information is not disclosed to unauthorized persons. Form 8821-A is an authorization signed by a taxpayer for the IRS to disclose returns and return information to state or local law enforcement in the event of a possible identity theft.

Current Actions: There are no changes being made to the forms at this time. However, the agency has updated the respondent estimates based on the most recent filing data.

Type of Review: Extension of a previously approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not for profit institutions, and farms.

Form 8821

Estimated Number of Respondents: 3,393,083.

Estimated Time Per Respondent: 1 hours, 3 minutes.

Form 8821-A

Estimated Number of Respondents: 182

Estimated Time Per Respondent: 9 minutes.

Estimated Total Annual Burden Hours: 3,562,764 hours.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 16, 2023.

Sara L. Covington,
IRS Tax Analyst.

[FR Doc. 2023-10730 Filed: 5/18/2023 8:45 am; Publication Date: 5/19/2023]